

# AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

**AUDITOR/CONTROLLER** • 222 West Hospitality Lane, Fourth Floor  
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

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San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-8940

**LARRY WALKER**  
Auditor/Controller-Recorder  
County Clerk

**ELIZABETH A. STARBUCK**  
Assistant Auditor/Controller-Recorder  
Assistant County Clerk

February 21, 2007

**Pat Dennen, Fire Chief**  
County Fire Department  
157 West Fifth Street, Second Floor  
San Bernardino, CA 92415-0451

**SUBJECT: 2005 SINGLE AUDIT FOLLOW-UP FOR THE DEPARTMENT OF  
HOMELAND SECURITY GRANT**

## **Introductory Remarks**

In compliance with Article V, Section 6 of the San Bernardino County Charter, we have completed a follow-up audit of the June 30, 2005 Single Audit report issued by Vavrinek, Trine, Day and Co., LLP (VTD), which included one finding for the San Bernardino County Fire Department/Office of Emergency Services (Department) relating to the State Homeland Security Grant Program. Our audit was conducted in accordance with the Generally Accepted Government Auditing Standards.

## **Scope of Audit**

The purpose of this audit was to follow up on the finding to ensure the recommendation was implemented for finding 2005-11 of the June 30, 2005 Single Audit report. We determined whether the Department had established policies and procedures to ensure that all revisions to the grant's budget be request in writing and approved prior to initiating the revised scope of work or incurring the associated costs.

## **Results of Audit**


The Department was in the process of, but had not completely implemented the recommendation given by VTD. The recommendation was to establish policies and procedures to ensure that all revisions to the grant's budget be requested in writing and approved prior to initiating the revised scope of work or incurring the associated costs.

**Acknowledgements**

We wish to thank the management and staff of the San Bernardino County Fire Department/Office of Emergency Services for their assistance and cooperation throughout the audit.

Respectfully submitted,

**Larry Walker**  
Auditor/Controller-Recorder

By:   
**Rhawnie Berg**  
Internal Auditor  
Internal Audits Section

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Audit Report Distributed: 4-27-07

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